

FEDERAL IDENTIFICATION NUMBER:
35-6001204

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:

SPENCER CIVIL TOWN

COUNTY:

OWEN COUNTY

ID: 60-3-817

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: VICKI DUBOIS

DATE SIGNED: _____

ADDRESS: 90 N. WEST STREET

CITY: SPENCER

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS: TEACHER418@YAHOO.COM

(812) 829-3213

ZIP: 47460-1337

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$91,444.70	\$1,116,211.24	\$1,002,132.40	\$205,523.54	\$623,188.33	\$828,711.87
Total by Fund Type:	\$91,444.70	\$1,116,211.24	\$1,002,132.40	\$205,523.54	\$623,188.33	\$828,711.87
FUND TYPE: SPECIAL REVENUE						
BOARD OF ZONING APPEAL	\$2,689.21	\$125.00	\$80.00	\$2,734.21	\$0.00	\$2,734.21
CRIME CONTROL	\$28.02	\$0.00	\$0.00	\$28.02	\$0.00	\$28.02
CRIMINAL JUSTICE - COP IN SCHOOL	\$12,982.37	\$0.00	\$12,982.37	\$0.00	\$0.00	\$0.00
DRUG ABUSE EDUCATION	\$6,101.28	\$0.00	\$1,845.26	\$4,256.02	\$0.00	\$4,256.02
DRUG FREE COMMUNITY	\$89.80	\$0.00	\$0.00	\$89.80	\$0.00	\$89.80
1154 LAW ENFORCEMENT CONTINUING ED LEVY EXCESS	\$3,516.14	\$3,627.00	\$1,673.38	\$5,469.76	\$0.00	\$5,469.76
706 LOCAL ROAD AND STREET	\$2,392.36	\$8,800.20	\$7,427.53	\$3,765.03	\$0.00	\$3,765.03
708 MOTOR VEHICLE HIGHWAY	\$76,121.44	\$71,702.37	\$92,021.64	\$55,802.17	\$0.00	\$55,802.17
OWEN FIRE TERRITORY EQUIP. REPLACE	\$54,887.07	\$29,770.48	\$35,065.00	\$49,592.55	\$0.00	\$49,592.55
OWEN FIRE TERRITORY OPERATING	\$130,525.68	\$324,210.54	\$253,961.41	\$200,774.81	\$219,930.84	\$420,705.65
PARKING METER	\$65,973.59	\$18,525.03	\$22,573.50	\$61,925.12	\$0.00	\$61,925.12
PARKS AND RECREATION OPERATING	\$29,036.63	\$5,000.00	\$25,389.02	\$8,647.61	\$0.00	\$8,647.61
POLICE DONATION	\$3,388.63	\$900.00	\$2,281.08	\$2,007.55	\$0.00	\$2,007.55
POLICE RESERVE FUND	\$4,710.27	\$100.00	\$857.92	\$3,952.35	\$0.00	\$3,952.35
POLICE SAFETY AND EQUIPMENT	\$5,049.04	\$800.00	\$675.97	\$5,173.07	\$0.00	\$5,173.07
POLICE TRAINING	\$0.72	\$7,236.50	\$0.00	\$7,237.22	\$0.00	\$7,237.22
61 RAINY DAY	\$137,387.39	\$26,701.23	\$0.00	\$164,088.62	\$0.00	\$164,088.62
RIVERBOAT	\$30,135.85	\$15,695.15	\$0.00	\$45,831.00	\$0.00	\$45,831.00
STREET CUT PERMIT	\$364.54	\$80.00	\$0.00	\$444.54	\$0.00	\$444.54
STREET CUT REPAIRS	\$31,017.28	\$0.00	\$8,600.00	\$22,417.28	\$0.00	\$22,417.28
Total by Fund Type:	\$596,590.31	\$513,273.50	\$465,434.08	\$644,429.73	\$219,930.84	\$864,360.57

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: CAPITAL PROJECTS						
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$68,003.30	\$35,372.88	\$25,583.98	\$77,792.20	\$0.00	\$77,792.20
2379 CUMULATIVE CAPL IMPRV	\$41,872.76	\$9,690.06	\$7,240.42	\$44,322.40	\$0.00	\$44,322.40
CIGARETTE TAX EDIT	\$207,990.61	\$195,870.08	\$0.00	\$403,860.69	\$0.00	\$403,860.69
Total by Fund Type:	\$317,866.67	\$240,933.02	\$32,824.40	\$525,975.29	\$0.00	\$525,975.29
FUND TYPE: AGENCY						
300 PAYROLL	\$11,794.11	\$874,453.58	\$845,301.56	\$40,946.13	\$0.00	\$40,946.13
Total by Fund Type:	\$11,794.11	\$874,453.58	\$845,301.56	\$40,946.13	\$0.00	\$40,946.13

Subtotal All Funds:	\$1,017,695.79	\$2,744,871.34	\$2,345,692.44	\$1,416,874.69	\$843,119.17	\$2,259,993.86
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$5,000.00		
Transfers Out			\$5,000.00
Net Receipts and Disbursements	\$2,739,871.34	\$2,340,692.44	

CASH AND INVESTMENTS ON PART 4 ARE 843119.17! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$54,595.07	\$510,965.00	\$510,982.00	\$54,578.07	\$0.00	\$54,578.07
WASTEWATER UTILITY-CONSTRUCTION	\$51,396.49	\$64.92	\$51,461.41	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$7,100.00	\$12,300.00	\$6,500.00	\$12,900.00	\$0.00	\$12,900.00
WASTEWATER UTILITY-DEBT RESERVE	\$5,580.00	\$72,540.00	\$72,540.00	\$5,580.00	\$0.00	\$5,580.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$653,130.24	\$156,735.73	\$111,572.29	\$698,293.68	\$0.00	\$698,293.68
WASTEWATER UTILITY-OPERATING	\$206,170.03	\$1,140,766.38	\$1,179,875.54	\$167,060.87	\$217,152.14	\$384,213.01
Total by Fund Type:	\$977,971.83	\$1,893,372.03	\$1,932,931.24	\$938,412.62	\$217,152.14	\$1,155,564.76

Subtotal All Funds:	\$977,971.83	\$1,893,372.03	\$1,932,931.24	\$938,412.62	\$217,152.14	\$1,155,564.76
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$740,240.73		
Transfers Out			\$740,240.73
Net Receipts and Disbursements	\$1,153,131.30	\$1,192,690.51	

CASH AND INVESTMENTS ON PART 4 ARE 217152.14! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$625,412.90
Total for: TAXES	\$625,412.90
BUILDING AND PLANNING PERMITS	\$6,925.00
Total for: LICENSES AND PERMITS	\$6,925.00
ABC EXCISE TAX DISTRIBUTION	\$3,135.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$5,007.97
CIGARETTE TAX DISTR-GENERAL FUND	\$2,097.38
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$605.25
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,360.69
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,056.18
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$389,917.50
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$17,734.50
Total for: INTERGOVERNMENTAL	\$426,914.47
CABLE TV RECEIPTS	\$17,192.94
Total for: CHARGES FOR SERVICES	\$17,192.94
ORDINANCE VIOLATIONS	\$350.64
Total for: FINES, FORFEITURES, AND FEES	\$350.64
INTEREST EARNED	\$7,181.21
RENTAL OF PROPERTY	\$12,000.00
MISCELLANEOUS REVENUE-OTHER	\$16,834.50
Total for: MISCELLANEOUS	\$36,015.71
INSURANCE REIMBURSEMENTS	\$2,265.95
REFUNDS-OTHER	\$1,133.63
Total for: OTHER FINANCING SOURCES	\$3,399.58
TOTAL RECEIPTS FOR 101 GENERAL	\$1,116,211.24
Fund: <u>708 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$58,291.56
WHEEL TAX INTERGOVERNMENTAL	\$13,410.81
Total for: INTERGOVERNMENTAL	\$71,702.37
TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$71,702.37
Fund: <u>706 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$8,800.20
Total for: INTERGOVERNMENTAL	\$8,800.20
TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$8,800.20
Fund: <u>PARKS AND RECREATION OPERATING</u>	
TRANSFER OF FUNDS-OTHER	\$5,000.00

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR PARKS AND RECREATION OPERATING	\$5,000.00
Fund: <u>PARKING METER</u>	
PARKING METER RECEIPTS	\$12,775.02
PARKING SPACE RENTAL	\$4,355.00
PARKING METER FINES AND PENALTIES	\$1,395.01
Total for: CHARGES FOR SERVICES	\$18,525.03
TOTAL RECEIPTS FOR PARKING METER	\$18,525.03
Fund: <u>1154 LAW ENFORCEMENT CONTINUING ED</u>	
GUN PERMITS	\$1,887.00
Total for: LICENSES AND PERMITS	\$1,887.00
ACCIDENT REPORT COPIES	\$1,740.00
Total for: CHARGES FOR SERVICES	\$1,740.00
TOTAL RECEIPTS FOR 1154 LAW ENFORCEMENT CONTINUING ED	\$3,627.00
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$15,695.15
Total for: INTERGOVERNMENTAL	\$15,695.15
TOTAL RECEIPTS FOR RIVERBOAT	\$15,695.15
Fund: <u>61 RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$26,701.23
Total for: MISCELLANEOUS	\$26,701.23
TOTAL RECEIPTS FOR 61 RAINY DAY	\$26,701.23
Fund: <u>POLICE DONATION</u>	
CONTRIBUTIONS AND DONATIONS	\$100.00
Total for: MISCELLANEOUS	\$100.00
OTHER FINANCING SOURCES	\$800.00
Total for: OTHER FINANCING SOURCES	\$800.00
TOTAL RECEIPTS FOR POLICE DONATION	\$900.00
Fund: <u>STREET CUT PERMIT</u>	
STREET AND CURB CUT PERMITS	\$80.00
Total for: LICENSES AND PERMITS	\$80.00
TOTAL RECEIPTS FOR STREET CUT PERMIT	\$80.00
Fund: <u>BOARD OF ZONING APPEAL</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: SPENCER CIVIL TOWN
COUNTY: OWEN COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>BOARD OF ZONING APPEAL</u>	
MISCELLANEOUS REVENUE-OTHER	\$125.00
Total for: MISCELLANEOUS	\$125.00
TOTAL RECEIPTS FOR BOARD OF ZONING APPEAL	\$125.00
Fund: <u>POLICE RESERVE FUND</u>	
OTHER FINANCING SOURCES	\$100.00
Total for: OTHER FINANCING SOURCES	\$100.00
TOTAL RECEIPTS FOR POLICE RESERVE FUND	\$100.00
Fund: <u>POLICE TRAINING</u>	
GUN PERMITS	\$7,236.50
Total for: LICENSES AND PERMITS	\$7,236.50
TOTAL RECEIPTS FOR POLICE TRAINING	\$7,236.50
Fund: <u>POLICE SAFETY AND EQUIPMENT</u>	
CONTRIBUTIONS AND DONATIONS	\$800.00
Total for: MISCELLANEOUS	\$800.00
TOTAL RECEIPTS FOR POLICE SAFETY AND EQUIPMENT	\$800.00
Fund: <u>OWEN FIRE TERRITORY OPERATING</u>	
GENERAL PROPERTY TAXES	\$288,279.75
Total for: TAXES	\$288,279.75
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,269.35
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,134.30
Total for: INTERGOVERNMENTAL	\$12,403.65
INTEREST EARNED	\$1,276.18
RENTAL OF PROPERTY	\$1,200.00
MISCELLANEOUS REVENUE-OTHER	\$16,165.96
Total for: MISCELLANEOUS	\$18,642.14
INSURANCE REIMBURSEMENTS	\$4,885.00
Total for: OTHER FINANCING SOURCES	\$4,885.00
TOTAL RECEIPTS FOR OWEN FIRE TERRITORY OPERATING	\$324,210.54
Fund: <u>OWEN FIRE TERRITORY EQUIP. REPLACE</u>	
GENERAL PROPERTY TAXES	\$28,308.60
Total for: TAXES	\$28,308.60
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,098.61
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$363.27

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$1,461.88
TOTAL RECEIPTS FOR OWEN FIRE TERRITORY EQUIP. REPLACE	\$29,770.48
Fund: <u>2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$9,690.06
Total for: INTERGOVERNMENTAL	\$9,690.06
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$9,690.06
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$34,916.65
Total for: TAXES	\$34,916.65
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$33.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$423.23
Total for: INTERGOVERNMENTAL	\$456.23
TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT	\$35,372.88
Fund: <u>EDIT</u>	
OTHER FINANCING SOURCES	\$195,870.08
Total for: OTHER FINANCING SOURCES	\$195,870.08
TOTAL RECEIPTS FOR EDIT	\$195,870.08
Fund: <u>300 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$874,453.58
Total for: OTHER FINANCING SOURCES	\$874,453.58
TOTAL RECEIPTS FOR 300 PAYROLL	\$874,453.58
Total Receipts:	\$2,744,871.34

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 60-3-817 PAGE: 1
 COUNTY: OWEN COUNTY
 UNIT NAME: SPENCER CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$92,021.64
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$92,021.64
Fund:	706 LOCAL ROAD AND STREET		
	SUPPLIES		\$7,427.53
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$7,427.53
Fund:	PARKS AND RECREATION OPERATING		
	SUPPLIES		\$2,666.73
	OTHER SERVICES AND CHARGES		\$646.29
	CAPITAL OUTLAY		\$22,076.00
	TOTAL		\$25,389.02
Fund:	PARKING METER		
	PERSONAL SERVICES		\$19,513.31
	SUPPLIES		\$96.14
	CAPITAL OUTLAY		\$2,964.05
	TOTAL		\$22,573.50
Fund:	1154 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$1,673.38
	TOTAL		\$1,673.38
Fund:	POLICE DONATION		
	SUPPLIES		\$744.97
	OTHER SERVICES AND CHARGES		\$1,536.11
	TOTAL		\$2,281.08
Fund:	STREET CUT REPAIRS		
	CAPITAL OUTLAY		\$8,600.00
	TOTAL		\$8,600.00
Fund:	DRUG ABUSE EDUCATION		
	OTHER SERVICES AND CHARGES		\$1,845.26
	TOTAL		\$1,845.26
Fund:	BOARD OF ZONING APPEAL		
	OTHER SERVICES AND CHARGES		\$80.00
	TOTAL		\$80.00
Fund:	POLICE RESERVE FUND		
	PERSONAL SERVICES		\$48.00
	SUPPLIES		\$809.92
	TOTAL		\$857.92

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 60-3-817 PAGE: 2
COUNTY: OWEN COUNTY
UNIT NAME: SPENCER CIVIL TOWN

Fund:	CRIMINAL JUSTICE - COP IN SCHOOL	
	PERSONAL SERVICES	\$12,982.37
	TOTAL	\$12,982.37

Fund:	POLICE SAFETY AND EQUIPMENT	
	CAPITAL OUTLAY	\$675.97
	TOTAL	\$675.97

Fund:	OWEN FIRE TERRITORY OPERATING	
	PERSONAL SERVICES	\$18,361.39
	SUPPLIES	\$29,155.49
	OTHER SERVICES AND CHARGES	\$126,113.73
	CAPITAL OUTLAY	\$80,330.80
	TOTAL	\$253,961.41

Fund:	OWEN FIRE TERRITORY EQUIP. REPLACE	
	CAPITAL OUTLAY	\$35,065.00
	TOTAL	\$35,065.00

Fund:	2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$7,240.42
	TOTAL	\$7,240.42

Fund:	2391 CUMULATIVE CAPITAL DEVELOPMENT	
	CAPITAL OUTLAY	\$25,583.98
	TOTAL	\$25,583.98

Fund:	300 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$845,301.56
	TOTAL	\$845,301.56

TOTAL DISBURSEMENTS:		\$1,343,560.04
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 60-3-817 PAGE: 1

COUNTY: OWEN COUNTY
UNIT NAME: SPENCER CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$603,059.59
SUPPLIES	\$127,609.08
OTHER SERVICES AND CHARGES	\$158,062.82
CAPITAL OUTLAY	\$107,322.91
OTHER DISBURSEMENTS	\$1,078.00
TRANSFER OF FUNDS	\$5,000.00

TOTAL **\$1,002,132.40**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$603,059.59
SUPPLIES	\$127,609.08
OTHER SERVICES AND CHARGES	\$158,062.82
CAPITAL OUTLAY	\$107,322.91
OTHER DISBURSEMENTS	\$1,078.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$1,002,132.40**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$611,577.50
	NO FUNCTION NEEDED		\$235,334.69
	NO FUNCTION NEEDED		\$234,342.37
	NO FUNCTION NEEDED		\$51,461.41
	NO FUNCTION NEEDED		\$2,175.83
	NO FUNCTION NEEDED		\$5,874.58
	Expense Category Total:		\$1,140,766.38
	Fund Total:		\$1,140,766.38
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$510,965.00
	Expense Category Total:		\$510,965.00
	Fund Total:		\$510,965.00
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED		\$156,735.73
	Expense Category Total:		\$156,735.73
	Fund Total:		\$156,735.73
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$12,300.00
	Expense Category Total:		\$12,300.00
	Fund Total:		\$12,300.00
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$64.92
	Expense Category Total:		\$64.92
	Fund Total:		\$64.92
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$72,540.00
	Expense Category Total:		\$72,540.00
	Fund Total:		\$72,540.00
Total REVENUES:			\$1,893,372.03

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$154,855.14
	GENERAL CATEGORIES		\$61,648.04
	GENERAL CATEGORIES		\$142,025.35
	GENERAL CATEGORIES		\$17,492.96
	GENERAL CATEGORIES		\$12,000.00
	GENERAL CATEGORIES		\$14,271.74

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Expense Category Total:

\$402,293.23

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$583,505.00
	NO FUNCTION NEEDED		\$156,735.73
	NO FUNCTION NEEDED		\$37,341.58
			\$777,582.31
			Fund Total: \$1,179,875.54
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$164,685.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS TRANSFERS TO BANK OF NEW YORK FOR FUTURE PAYMENT	\$346,297.00
			\$510,982.00
			Fund Total: \$510,982.00
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED		\$111,572.29
			\$111,572.29
			Fund Total: \$111,572.29
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$6,500.00
			\$6,500.00
			Fund Total: \$6,500.00
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$51,461.41
			\$51,461.41
			Fund Total: \$51,461.41
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$72,540.00
			\$72,540.00
			Fund Total: \$72,540.00
Total EXPENDITURES:			\$1,932,931.24

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		PAYROLL ACCOUNT	344699				\$29,597.27
		TOWN CHECKING ACCOUNT	00272				\$1,356,357.13
		PETTY CASH	NONE				\$75.00
		WASTEWATER CHECKING	00264				\$938,337.62

Total CASH: **\$2,324,367.02**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
01/01/2009	101 GENERAL	CERTIFICATE OF DEPOSIT	395077370	\$0.00	12/31/2010	1.00	\$200,000.00
01/01/2009	101 GENERAL	MONEY MARKET SAVINGS	5214661	\$0.00	12/31/2010	1.00	\$206,842.13
01/01/2009	101 GENERAL	BUSINESS SWEEP ACCOUNT	5031353305	\$0.00	12/31/2010	1.00	\$216,346.20

Total by Fund: **\$623,188.33**

01/01/2009	OWEN FIRE TERRITORY OPERATING	MONEY MARKET SAVINGS	700413537	\$0.00	12/31/2010	1.00	\$219,930.84
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Total by Fund: **\$219,930.84**

01/01/2009	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	37006033	\$0.00	12/31/2010	1.00	\$34,199.89
01/01/2009	WASTEWATER UTILITY-OPERATI NG	WASTEWATER MONEY MARKET	140010005	\$0.00	12/31/2010	1.00	\$182,952.25

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
Total by Fund:							\$217,152.14
Total INVESTMENTS:							\$1,060,271.31
Total Cash and Investments:							\$3,384,638.33

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER CIVIL TOWN
COUNTY: OWEN COUNTY

ID: 60-3-817

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FOR THE FISCAL YEAR ENDING 2009

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: OWEN COUNTY
UNIT NAME: SPENCER CIVIL TOWN

ID: 60-3-817
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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